

GENERAL PROCEDURES FOR COST-BASED REIMBURSEMENT

The following procedures and requirements must be followed in order to obtain reimbursement for services rendered. Non-compliance with these procedures can result in the reimbursement request being disallowed.

1. To be eligible for reimbursement, all expenses must be in accordance with the approved Ryan White Title I budget and must be necessary for program operation. All services contained in the contract must be performed before the service provider requests payment from the County.
2. Reimbursement requests must be submitted in a timely manner in accordance with the provisions of the Ryan White Title I Professional Service Agreement. Failure to follow this requirement is considered noncompliance with the contract.

Excerpts from the Ryan White Title I Professional Service Agreement

Article VI, Section 6.1 (B)

The SERVICE PROVIDER shall report to the COUNTY monthly, on or by the twentieth day of the month following the month in which services were provided, on forms to be provided by the COUNTY, regarding the progress of implementing funded services in accordance with the provisions of 45 CFR Part 92, Subpart C and the Ryan White CARE Act.

Article VIII, Section 8.1 (A)

The COUNTY may suspend payment in whole or in part under this Agreement pending the receipt and approval by the COUNTY of all reports and documents due from the SERVICE PROVIDER as part of this Agreement and any modifications thereto. If payments are suspended, the COUNTY shall specify the actions that must be taken by the SERVICE PROVIDER as condition precedent to resumption of payments and shall specify a reasonable date for compliance.

3. All inquiries concerning payment requests must be directed to Miami-Dade County Office of Strategic Business Management (OSBM) as follows:

TO THE ATTENTION OF:

**Theresa Fiaño
Project Director, Ryan White Title I Program
Miami-Dade County
Office of Strategic Business Management
111 N.W. 1st Street, 22nd Floor
Miami, Florida 33128**

IMPORTANT

**Do not address reimbursement requests or payment inquiries to
the Miami-Dade County Finance Department**

4. All reimbursement requests must be submitted with one (1) original. A second copy is no longer required.
5. Reimbursement requests must be numbered in sequential order (i.e., March Reimbursement Request should be #1; April Reimbursement Request should be #2, etc.). If your organization is submitting to the County an amendment to a bill for a previous month, the amended bill should be numbered using alphanumeric codes (i.e., Reimbursement Request # 1a, 2a, 3a, etc.).
6. Expenditures reported in a reimbursement request must be supported with appropriate documentation (i.e., payroll registers, an invoice supplied by a vendor and a copy of the check payable to the vendor, mileage log documenting travel costs, etc.). Cash receipts are not sufficient documentation of expenses incurred and will not be accepted by the County.
7. All documentation must bear the signature of the agency's authorized representative. The signature must be on file at OSBM under the required Authorized Signature Form (See Attachment 1). Initials are not acceptable.
8. Vendor invoices may not be altered, blocked out or written over. When necessary notations should be made in the margin.
9. Invoices and receipts of a size smaller than 4½" X 6" must be attached to letter size paper for processing.

10. No penciled invoices or documentation will be accepted.
11. Calculations must be shown on the supporting documentation (i.e., payroll registers and invoices), particularly calculations related to the prorating of expenditures.

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COMPOSITION OF A REIMBURSEMENT REQUEST

All reimbursement requests must include the following standardized forms and documentation:

- A. **Reimbursement Request Cover Letter** (See Attachment 2): This document must be included as the first page of the reimbursement request. It must be typed on the service provider's letterhead. It should follow the attached example in content showing the date, contract type, grant ID number, index code, Resolution number, vendor number, and request number. The cover letter must also show the amount being requested, and the signature of the service provider's authorized representative.

- B. **Monthly Line Item Budget Form** (See Attachment 3): This form must be included as the second page of the reimbursement request. It must be typed on the service provider's letterhead, and must show monthly expenditures, year-to-date expenditures, and remaining balances. All expenditures must be in accordance with the approved line item budget for the corresponding service category. The signature of the service provider's authorized representative is required on the Monthly Line Item Budget Form.

- C. **Actual Invoices with Corresponding Proof of Payment** See Attachments 4 & 5): Expenditures reported in a reimbursement request must be supported with appropriate documentation. The reimbursement request must include invoices supplied by vendors (and a copy of the corresponding check issued by the service provider to each vendor; a copy of the agency's mileage log documenting travel costs; payroll records for salaries and fringe benefits paid; and, any other supporting documentation related to each expense claimed for reimbursement. Cash receipts are not sufficient documentation of expenses incurred and will not be accepted by the County.

- D. **SDIS Monthly Service Delivery Information Report:** On a monthly basis, the service provider will be required to submit a service utilization report generated by the SDIS documenting Title I service activities. The report will include, at a minimum, the unique CIS number for each client served, the date of service delivery, the number of service units (encounters) provided to each client, and the ID number of the staff person that provided the service. Failure to include this report with the reimbursement request will be deemed the agency's submission incomplete and will delay payment (See Attachment 6).

DOCUMENTATION OF MONTHLY EXPENDITURES

Personnel Costs

- A. The service provider must submit a monthly Payroll Summary Schedule summarizing total personnel costs for the service period and the allocation to be reimbursed by Ryan White Title. Calculations for the agency's matching FICA and MICA payment and tax deposit information must also be provided (See Attachment 7).
- B. A payroll register or copies of the employees' pay stubs must be submitted for each pay period. The following information must be included in the submission for each covered employee:
1. Employee name
 2. Social Security number
 3. Position title
 4. Actual gross salary or wages
 5. FICA and MICA deduction
 6. Withholding tax
 7. Other deductions
 8. Actual net amount paid to employee
 9. Check or warrant number issued to each employee

The agency's authorized representative **must sign** the payroll register.

- C. A Salaries/Fringe Benefits Allocation Summary spreadsheet must be submitted with the reimbursement request to help expedite the payment process (See Attachment 8).
- D. **Paid absences:** Leave records must be maintained at the service provider's site. Accrued leave and used leave must be tracked for each employee. Time sheets must be maintained for each pay period listing the employee and the hours worked each day. **Do not** submit copies of time sheets or leave records with your reimbursement requests. These must be available to the County for on-site inspection when requested.
- E. **Insurance Payments:** A copy of the insurance policy for group insurance must be submitted to OSBM at the time of the first reimbursement request. Premiums will be reimbursed according to the premium notice issued by the insurance company. Group Health and Life Insurance will be reimbursed only for Title I covered employees. The County does not reimburse dependent coverage.

Payroll Taxes

The service provider is required to submit to OSBM the following documentation to support the request for reimbursement of payroll taxes:

- A. **Payroll tax deposit:** Banks generally issue a special receipt when payroll tax deposits are made. If a deposit is made and the bank or local Internal Revenue Service (IRS) office does not issue a special receipt, make a copy of Form 8109 (See Attachment 9) and the check, and have the bank or IRS office validate the copy. A validated copy of the bank deposit or, if applicable, special receipt must be submitted to OSBM in order to obtain reimbursement for payroll taxes. If your agency has a contract with a payroll management entity (i.e., ADP), your agency is still responsible for submitting proof of taxes paid. If your organization's bank account is debited electronically, proof of the transaction must accompany the reimbursement request.
- B. A signed copy of **IRS Form 941**, Employer's Quarterly Federal Tax Return, must be submitted within 35 days after the end of each quarter. If Form 941 reflects a tax liability, proof of payment must also be submitted (See Attachment 10).
- C. If applicable, a signed copy of the **UCT-6 Form**, Unemployment Compensation Employer's Quarterly Report, must be submitted within 35 days after the end of each quarter. If the UCT-6 reflects a tax liability, proof of payment must also be submitted (See Attachment 11).

Sales Taxes

Sales taxes must be excluded from all reimbursement requests. Not-for-profit organizations are exempt from income and sales taxes according to applicable Federal and State laws. Eligible service providers that do not have a tax-exempt number must immediately avail themselves of one. Local utility taxes are not exempted and will be reimbursed by the County in accordance with the approved Title I budget.

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Local Travel

Agency vehicle

- A. Vehicles owned by the service provider must be identified prior to submission of a reimbursement request. A fact sheet showing vehicle description, tag number and percentage of time used for Ryan White Title I purposes must be on file with OSBM and at the agency.
- B. The agency must have a copy of the insurance policy on file with Miami-Dade County Risk Management Division.
- C. Each employee using the agency's vehicle for Title I purposes must complete a mileage log every month (See attachment 12). A copy of the mileage log must be submitted to OSBM with the reimbursement request.
- D. Employees will be reimbursed on a per mile basis, consistent with the agency's policy, but not to exceed the rate of 36 cents per mile in accordance with Miami-Dade County's Administrative Order 6-3.

Capital Equipment

- A. Capital equipment is defined as equipment with a unit cost of **\$750** or more and an expected life span of at least one year. **Prior to purchasing capital equipment, the service provider must obtain approval from OSBM.**
- B. A full description of the equipment purchased is needed for inventory purposes. This description should include the type of equipment, make, model number, serial number, color, size, location, and any other pertinent information that would aid in identification.
- C. The service provider must report to OSBM any damage to the equipment. Moreover, the agency must provide a copy of the police report if the equipment is stolen or involved in an accident. The service provider shall pay the cost of any undocumented theft, damage or loss of County owned equipment. Disposal of equipment is the sole responsibility of OSBM. **Service providers do not have the authorization to dispose of County property.**

Contracted Services (Subcontracts)

Prior approval from OSBM is required if the service provider anticipates subcontracting in whole or in part the responsibilities outlined in the Title I Professional Service Agreement with the County. A copy of all contractual agreements must be on file with OSBM prior to submitting a reimbursement request.

Resubmission of Previously Disallowed Expenditures

A disallowed expenditure may be resubmitted after the service provider's authorized representative has clarified the issue(s) that led to the disallowance, or when corrective actions have been taken by the agency to prevent future reoccurrence of the concerns raised by the County. The disallowed expenditure must be submitted in a separate reimbursement request for reconsideration. The reimbursement request must be numbered as the original request in which the item was included followed by a letter (i.e., Reimbursement Request #1A). Numbering must be done in sequence.

IMPORTANT

OSBM will not approve payment of a previously disallowed item if it is submitted within a regular reimbursement request for a subsequent month.